

Distillery Manual & Operating Procedures For Distillery Stores



Foreword

The Virginia Alcoholic Beverage Control Authority (ABC) is committed to providing excellent customer service for the citizens of the commonwealth. Accomplishing this task requires that we model best practices and be able to adapt to changing demands.

This manual is a reference guide for Virginia distillers who are presently conducting business with Virginia ABC as well as educate new and prospective Virginia distillers about Virginia ABC's policies and procedures. The provisions of this manual are incorporated into and are part of the Distillery Store Agreement.

Where requirements are mandated by the *Code of Virginia*, we have provided a reference to the *Code* section at the end of the paragraph or section to which it applies. An appendix at the end of the Manual provides links to the *Code* references.

The information listed in the manual is subject to revision by Virginia ABC as needed.

Please forward suggestions for additional information to be included in this manual to distillerygroup@virginiaabc.com.

Virginia ABC's Mission and Vision

ABC's mission is to generate a reliable stream of revenue for Virginia and promote public safety through the responsible sale and regulation of alcoholic beverages.

ABC's vision is to bring good spirits and excellent service to Virginia.



Table of Contents

How to Open a Distillery	4
Licensing.....	5
Distillery Store.....	6
Fees	7
Compliance	8
Record Keeping	9
Inspections.....	9
Operating a Distillery Store.....	10
Requirements and Procedures	11
Tastings	19
Marketing to Restaurants	21
Sales to Mixed Beverage Retail Licensees	22
Remote Sales at Approved Events	24
Contacts	25

Virginia Alcoholic Beverage Control Authority
2901 Hermitage Road Richmond, VA 23220
(804) 213-4400

WWW.ABC.VIRGINIA.GOV

Copyright © 2021 Virginia Alcoholic Beverage Control Authority
All rights reserved. Version 2021.03.08



How to Open a Distillery

Where Do I Start?

You have made the decision to open a distillery. Your first step is to obtain the required federal permits discussed under “licensing” below. Then apply for a Virginia distiller’s license (<https://www.abc.virginia.gov/licenses/get-a-license/industry-licenses/spirits>), also detailed below. An ABC special agent will be assigned to work with you. Your special agent will be your primary contact and source of instruction as you work through the requirements to set up a legally licensed establishment.

Do you plan to sell your product in the Commonwealth of Virginia? If so, you will need to ensure your product has been certified by the Alcohol and Tobacco Tax and Trade Bureau (TTB). All products must first be approved by the TTB before they can be sold in Virginia.

Does your product have all the necessary codes (UPC, SCC and CSC)? These codes, and how to obtain them, are explained on our website at: <https://www.abc.virginia.gov/licenses/spirits-industry-resources/listings-and-delistings>.

You will also need access to Virginia ABC’s Management of Inventory and Product Sales System (MIPS). Requesting access to MIPS is detailed in the MIPS Manual, also located on the web page listed above. Once you have access to MIPS, you can submit a product for Virginia ABC consideration. This process is known as “listing,” which is also detailed in the MIPS Manual. ABC carries three types of products:

- STD: Standard “listed” products that have gone through the listing process
- SOC: Special Order Catalog
- SONC: Special Order Non-Catalog, which means the item has been ordered for a customer via the special order process, but the product is not an item that is listed in Virginia ABC’s Special Order Catalog.

Virginia ABC’s Supplier Manual and Supplier Manual Distilled Spirits Addendum are found on the website at <https://www.abc.virginia.gov/licenses/spirits-industry-resources/listings-and-delistings>. The Supplier Manual applies to all manufacturers of distilled spirits wishing to be listed with Virginia ABC. The addendum is specific to Virginia distilleries and provides additional information.

Licensing

In order to legally distill spirits in the Commonwealth of Virginia, prospective distillers must obtain a beverage distilled spirits plant permit from the TTB and a distillery license from Virginia ABC. The production of spirits cannot begin until both documents have been issued.

A Virginia ABC distillery license allows for the manufacture of distilled spirits and the sale of the manufactured spirits to Virginia ABC, the government or any entity outside the Commonwealth of Virginia legally authorized to receive the product.

Virginia ABC is the wholesale distributor and sole retailer for all distilled spirits sold in Virginia.

A distillery licensee may be appointed as an independently operated agent of Virginia ABC for the purpose of selling distilled spirits manufactured by or for, or blended by such licensee on the licensed premises at ABC stores established on the distiller’s premises. To be appointed as an agent of the Board for the purpose of selling distilled spirits on the distiller’s premises the distillery licensee must first enter into a written agreement with the Board.

(Code of Virginia § 4.1-119) <https://law.lis.virginia.gov/vacode/title4.1/chapter1/section4.1-119/>)

REQUIREMENTS FOR LICENSING

An applicant for licensure must:

- Verify with the locality's zoning office that a distillery may be operated on the desired location.
- Ensure that the locality permits the operation of a distillery store in the desired location.
- Obtain the federal basic permit and possess a copy of a completed TTB application
- Provide a diagram of the distillery space to be licensed and placement of distillery equipment
- Provide a list of distilling apparatus
- Supply the deed/lease/sub-lease of distilling space
- Provide a certificate of incorporation/organization
- Provide the articles of incorporation/organization
- Provide an operating agreement (if one exists)
- Supply a list of issued stock certificates or most recent annual corporate stock report (if applicable)
- Supply official Department of Motor Vehicles (DMV) driving records
- Provide the company's Federal ID number (FEIN)
- Supply a photo copy of ID

All producers of food products, which include alcoholic beverages in the commonwealth, are required to be inspected by the Virginia Department of Agriculture and Consumer Services (VDACS) prior to production of such products. Information regarding food safety and inspections can be found at <http://www.vdacs.virginia.gov/dairy-food-and-beverage-manufacturing.shtml>.

(Code of Virginia § 4.1-230) <https://law.lis.virginia.gov/vacode/title4.1/chapter2/section4.1-230/>

FEDERAL PERMITS

Information and documents regarding federal requirements for obtaining permits and the production of distilled spirits can be found on TTB's distilled spirits homepage <https://ttb.gov/spirits>.

APPLICATION FOR ABC LICENSE

The application for ABC licenses with instructions can be found and downloaded at <https://www.abc.virginia.gov/licenses/get-a-license/industry-licenses>.

An ABC license cannot be issued until:

- All required documents have been received. *Failure to provide required documents is the primary cause of delay in the licensing process.*
- A special agent has completed an investigation, including a site visit.
- All fees have been paid.
- Posting and publishing has occurred. The owners must publish notice (in English) at least two times in a newspaper having a general circulation in the county, city or town where the owner proposes to conduct business. The two publications must occur in consecutive weeks; the second publishing in at least seven days after the first, but no later than Saturday of the second week.
- Any local government or citizen objections have been resolved. The Code of Virginia requires Virginia ABC to afford citizens of the commonwealth 30 days from the date of the first newspaper publication to lodge a valid objection to the issuance of an ABC license.
- The establishment is ready to begin operations.

(Code of Virginia § 4.1-23) <https://law.lis.virginia.gov/vacode/title4.1/chapter2/section4.1-230/>

TYPES OF ABC LICENSES

1. Distillery License: 5,000 gallons or less of alcohol or spirits or both, manufactured during a licensed year
2. Distillery License: 5,001 – 36,000 gallons manufactured during a license year
3. Distillery License: More than 36,000 gallons manufactured during a license year

FEES

FEE TYPE	Fee Amount
Distillery license application fee	\$195
Criminal record check	\$15 per person in corporation or LLC who are officers, member of corporation or have a 10% or more stake
Distillery license, <= 5,000 gals	\$450 per year
Distillery license, 5,001-36,000 gals	\$2,500 per year
Distillery license, > 36,000 gals	\$3,725 per year

****The distiller shall pay the necessary fees to renew the distillery license on an annual basis, as well as comply with the requirements stipulated in the distillery license privileges.***

DISTILLERY STORE

Distillers with a product listed in MIPS who wish to sell their product directly to paying customers on the premises of the distillery must first be authorized as an ABC “distillery store” and enter into a contractual agreement with Virginia ABC. (Code of Virginia § 4.1-119) <https://law.lis.virginia.gov/vacode/title4.1/chapter1/section4.1-119/>

Virginia ABC will review the completed application and agreement, and a decision regarding approval or denial will be made.



Compliance

Record Keeping

Distillers must keep complete, accurate and separate records of all business activities for a period of two years on the licensed premises. Such records shall be available for inspection by a Virginia ABC special agent and other authorized employees of Virginia ABC during reasonable hours.

(Code of Virginia § 4.1-204 and § 4.1-331)

At a minimum, such records shall include:

- Amount of alcoholic beverages manufactured during a calendar month
- The amount of alcoholic beverages on hand each month
- The type and quantity of raw materials used in the production of spirits
- Withdrawals for shipment to Virginia ABC
- Withdrawals for shipment outside of the commonwealth to include:
 - ♦ Name and address of consignee
 - ♦ Date of shipment
 - ♦ Alcoholic content, brand name, type, size of containers and quantity

Distillers who operate distillery stores shall comply with the record keeping and reporting requirements as required by the “Distillery Store Agreement” and this manual. Records regarding the operation of a distillery store are subject to inspection and auditing by authorized employees of Virginia ABC as required by law.

Records may be stored as disks, thumb drives or any other available storage technology, provided they are available for inspection between the hours of 9 a.m. and 5 p.m. or within 24 hours of a request.

(Code of Virginia § 4.1 -204.F)

Inspections

The Virginia ABC Bureau of Law Enforcement routinely inspects licensed establishments to verify they are operating in accordance with Virginia ABC law. These inspections afford licensees and their employees an opportunity to become acquainted with their compliance senior special agent as well as provide licensees with the opportunity to ask questions and receive updates relevant to their operations. During an inspection, a senior special agent may examine and verify:

- That the ABC license and federal permits are current and posted
- There has been no change in ownership
- Required records are being maintained
- There have been no unauthorized changes to the licensed premises

Distillery stores are subject to inspection and audits by special agents and other authorized employees of Virginia ABC. These inspections/audits are to ensure that the distillery store is operating in accordance with the signed “Distillery Store Agreement,” that all payments to Virginia ABC have been made and that reported inventory is accurate. The Auditor of Public Accounts may also audit distillery stores, as the distillery store is operating as an agent of a Virginia ABC store.

(Code of Virginia §§ 4.1-204 and 4.1-331)



Operating a Distillery Store

Requirements and Procedures for Distillery Stores

The authority and agreement for the operation of a distillery store is a signed “Distillery Store Agreement.” This manual is incorporated by reference and made a part of the agreement.

(Code of Virginia § 4.1-119)

DEFINITIONS

- A.** The Authority: The Virginia Alcoholic Beverage Control Authority (ABC)
- B.** The Board: The Virginia Alcoholic Beverage Control Board of Directors
- C.** Distillery Store: ABC store located on a distiller's premises, operated by the distiller as an independently operated agent for Virginia ABC for the purpose of selling distilled spirits.
- D.** Distiller (also referred to as licensee): The holder of a distillery license issued by Virginia ABC.
(Code of Virginia § 4.1-206 (1) (2))
- E.** Distillery License: License issued by Virginia ABC, which authorizes the holder to manufacture alcoholic beverages other than wine and beer, and to sell and deliver or ship the same, in accordance with ABC regulations, in closed containers, to Virginia ABC and to persons outside the commonwealth for resale outside state lines. When ABC has established a government store on the distiller's licensed premises, such license shall also authorize the licensee to make a mandatory charge to consumers to participate in an organized tasting event.
(Code of Virginia § 4.1-119.D and G)
- F.** Place or Premises: The real estate, together with any buildings or other improvements thereon, designated in the application for a license and approved by ABC as the place at which the manufacture, bottling, distribution, use or sale of alcoholic beverages shall be performed, except that portion of any such building or other improvement actually and exclusively used as a private residence.
- G.** ABC Bureau of Law Enforcement: The division within Virginia ABC that is charged with enforcing ABC laws and regulations of the commonwealth.
- H.** Special Agents: Employees of Virginia ABC whom the board has designated as law enforcement officers.
- I.** Mixed Beverage: A spirits drink composed in whole or in part of alcoholic beverages containing more than 14% alcohol by volume.

RETAIL OPERATION PROCEDURES

A. Hours of Operation

Distilled spirits may only be sold during hours and on days permitted for ABC retail operations. No distillery shall operate during any hours in which ABC does not operate; distillery stores must follow ABC openings and closings, i.e. if ABC closes early on a holiday such as the 4th of July, the distillery store must also close at that time. In general, distillery stores may not operate earlier or later than the following hours:

- Monday – Thursday: 9:00 a.m. – 9:00 p.m.
- Friday – Saturday: 9:00 a.m. – 10:00 p.m.
- Sunday: 10:00 a.m. – 7:00 p.m.
- The distillery store is to be closed on the following days: Easter, Thanksgiving Day and Christmas Day.

(Code of Virginia § 4.1-119.D, §4.1-120, and State Budget (Chapter 854, 2019 Acts of Assembly))

B. Training

All employees and management of the distillery store are required to take at least one of the following training courses offered by Virginia ABC:

1. Responsible Sellers and Servers (RSVP) training: This training is designed for clerks and other front line employees to help them become more responsible and to better understand ABC laws, rules and regulations.
2. Manager's Alcohol Responsibility Training (MART): This training is designed to help managers become more responsible and to better understand Virginia laws and regulations.

These courses are offered online and on-demand in the Commonwealth of Virginia Knowledge Center <https://covlc.virginia.gov/Default.aspx>. Distillery store operators are required to keep the training certificates of completion on file for inspection by ABC enforcement agents and ABC Internal Audit.

C. Deposits

1. Traditional Method

Deposits of all monies received from the sale of distilled spirits, including sales taxes, are required to be made monthly into Virginia ABC's bank account.

- Virginia ABC maintains bank accounts at various banks throughout the commonwealth. At the time of distillery store approval and set up, ABC will provide the distiller with a list of authorized Virginia ABC bank accounts in the distiller's immediate area. The distiller will choose their preferred bank, and ABC will provide deposit tickets for the account at that bank.
 - ♦ ACH – Alternatively, distillers may also make their deposits to ABC electronically using ACH. This must be set up through the Virginia Department of the Treasury using the contact information below:

Christina B. Wilhelm, Assistant Cash and Banking Manager
Virginia Department of the Treasury
Telephone: 804-225-2647
FAX: 804-225-3478
christina.wilhelm@trs.virginia.gov

- Deposits are to be made no later than the 5th of each month as evidenced by a deposit receipt bearing a date equal to or earlier than the 5th. If the 5th falls on a weekend (Saturday or Sunday), then the deposit must be made on the next business day that the bank is open for business (with a few exceptions, this will be the Monday following the weekend in which the 5th falls).
- The deposit made on the 5th of the month shall include the spirit sales and taxes from the previous month (e.g., sales for June 1- 30 will be deposited on July 5th).
- ABC will pay the distiller for staged inventory, case-handling fees and commission within 15 business days of the deposit received date, provided that the distiller submitted an accurate distillery worksheet. Any time spent correcting errors or researching discrepancies will add delay to the payment from ABC. ABC will endeavor to expedite the payments to distillers where possible. Additionally, ABC can also pay distillers electronically. This can be set up by the distiller through the Virginia Department of Accounts (DOA). Choosing to receive electronic direct deposit of funds will expedite the payment process.
- To set up direct deposit, follow the instructions below:

From DOA's website www.doa.virginia.gov, select "forms," "electronic data interchange," then "trading partner EDI agreement and enrollment form for vendors" (or select form link below):
<https://www.doa.virginia.gov/forms/EDI/AgreementVendor.pdf>

Send the completed form to:

Virginia Department of Accounts
 EDI Unit
 PO Box 1971
 Richmond, VA 23218-1971

Direct further questions to:

(804) 692-0473
edi@doa.virginia.gov (for inquiries only)

2. Net Payment Program

Beginning June 1, 2019 distillers may qualify for a new program established by Virginia ABC allowing for one net payment rather than a deposit by the distillers and a payment from ABC, if they meet certain requirements. The terms of the net payment program (the program) are included in the Distillery Store Agreement.

The purpose of the program is to allow authorized distilleries that meet the program's qualifications to make a net payment to Virginia ABC, rather than make a deposit of retail sales and taxes, and then receive a subsequent payment from ABC for the commission, inventory moved to the sales floor during the month (staged) and the case-handling fee. Under the program, the distiller will pay ABC only the markup on the bottles sold and the taxes collected and due, minus the commission owed to the distiller by ABC.

- Net Payment:
 - Markup (retail price of bottle – wholesale price)
 - + Taxes on retail sales
 - Commission on sales (at current rate set by the Virginia General Assembly)
 - Case Handling Fee
 -
 - = Net payment from distiller to ABC

In order to be considered for the program, a distillery must meet the following requirements:

- Six consecutive months of accurate, timely and verifiable accounting records, including both reports and deposits
- Full compliance in all respects with its Distillery Store Agreement and the Distillery Manual and Operating Procedures for Distillery Stores
- Satisfactory compliance according to its latest Virginia ABC internal audit report
- No ongoing or pending enforcement matters with ABC

If a distiller wishes to participate in the program and the qualifications appear to be met, the distiller may request an application form from ABC (distillerygroup@virginia.abc.gov). Approval for participation is the sole and exclusive right of Virginia ABC. Failure to comply on a continuing and ongoing basis with each of the requisite qualifications to enter the program will result in removal from the program.

Before deciding to apply for the net payment program, the distiller should consider the effects on cash flow. Virginia ABC will no longer pay distillers for inventory moved to the sales floor during the reporting month (staged). Under the traditional method, the distiller receives payment for the wholesale price of all bottles moved to the sales floor during the reporting month (distillers may move bottles to sales floor until their maximum ending inventory of 125% of sales is reached).

D. Reporting Requirements

Distillers are required to report sales and inventory amounts to ABC on a monthly basis. This is done electronically via the “Virginia ABC Distillery Worksheet.” There are now two distillery worksheets, the traditional worksheet and the net payment worksheet. Distillers should ensure they are using the correct worksheet, as the reporting requirements are different. Complete and email this worksheet to ABC on the first of each month for the previous month’s sales and inventory. The worksheet contains formulas and calculations and will pre-populate once the required information is entered. It calculates both the amount owed by ABC to the distiller for inventory purchases, commission, and case handling fees, as well as the amount the distiller owes ABC for retail licensee sales, and tasting room purchases. The worksheet must be received and correctly completed in a timely manner before ABC can pay the distiller. A blank copy of this worksheet will be provided to you upon approval for operating a distillery store.

The distillery worksheet contains locked formulas and cells to ensure the correct totals are received. Distillers only need to fill out the cells marked in yellow. If a correction or a change needs to be made to a formula or price, distillers must email distillerygroup@abc.virginia.gov for an updated worksheet at least five days before the report is due.

1. Distillery Worksheet - Traditional Method

SALES

- Product Name and Number – Please ensure all products available for sale are listed and the MIPS product number is correct.
- Bottle Price to Customer – The sales price should be the same as the price listed in MIPS. Please review MIPS for correct pricing on a regular basis.
- Quantity: Sales Subject to Local Tax Rate – Enter number of bottles sold at your distillery store during the reporting month and any bottles sold at remote events in locations that share your local sales tax rate.
- Quantity: Sales Subject to Alternate Tax Rate - Enter number of bottles sold at remote events in locations that do not share your local tax rate (as specified on your worksheet). All alternate tax sales must be explained in the notes section (i.e., what event you attended and how many bottles sold).
 - ♦ *Note: Distillers who attend events must send in their approval letters with their monthly reports.*

- Quantity: Sales Subject to Historic Triangle Tax Rate (7%) - Enter number of bottles sold at remote events in the Historic Triangle Area (James City County, York City County and Williamsburg). *Worksheets for distilleries in Historic Triangle will show this rate as their local tax rate and the other two Virginia sales tax rates as alternate tax rates.*
- Total Taxable Sales - This field contains a formula and will populate automatically based on information entered above.
- Sales Tax - This field contains a formula and will populate automatically based on information entered above.
- Quantity: Purchased for Tasting Room – Enter the number of bottles that you (the distiller) purchased for use in your tasting room for customer samples. The bottles are taken from the ABC sales floor inventory and purchased tax exempt by the distiller prior to opening the bottle for use in the tasting room.
- Quantity: Sales to Mixed Beverage Licensees – Enter the number of bottles sold to licensees from the distillery.
- Quantity: Other Tax Exempt Sales (please explain) – If, for some reason, you have tax-exempt sales that do not fit into one of the two categories listed directly above, such as a sale to a non-profit or a foreign diplomat, the quantity of bottles sold would be placed here. *Use of this field requires an explanatory note in the notes area at the bottom of the worksheet.*
- Total Untaxed Sales – This field contains a formula and will populate automatically based on information entered above.
- Total Bottles Sold - This field contains a formula and will populate automatically based on information entered above.
- Total Retail Sales Amount, Including Tax - This field contains a formula and will populate automatically based on information entered above.

INVENTORY

- Price Per Bottle – The bottle is sold to ABC (wholesale price prior to markup) at this price. Distillers should verify that this figure matches what appears in MIPS before submitting their worksheet.
- Bottle Per Case (BPC) – Enter the number of bottles contained in a case of that product. This is the number of bottles per case upon which the case-handling fee is based. Distillers should verify that this figure matches what appears in MIPS before submitting their worksheet.
- Beginning Inventory – Enter the number of bottles that were in the distillery store inventory on the first of the month. This number should always be the same as the ending inventory on the previous month's worksheet. If the two do not agree, the distiller must conduct an investigation to determine the cause and, if adjustments are necessary, explain what occurred to necessitate the adjustments in the note box.
 - ♦ *If the discrepancy is determined to be an "added to sales floor" error, such as forgetting to record a movement of inventory from the bonded area to the sales floor, this adjustment must be added to the "added to sales floor" line rather than the adjustment line so that the distiller can be paid for the inventory moved.*
- Adjustments +/- – Generally, there will not be an entry made to this line. However, if there are adjustments to be entered due to a broken bottle or incorrect sale, they MUST be accompanied by an explanation in the note box at the bottom of the sheet.
- Quantity Sold - This field contains a formula and will populate automatically based on information entered above.
- Added to Sales Floor – Enter the number of bottles of inventory physically removed from the bonded area and added to the distillery store inventory during the month. Bottles do not need to be moved in full case amounts to receive the case-handling fee.
 - ♦ *Most inventory errors stem from not keeping track of inventory movement during the month. It is important to develop a solid tracking method that works for you, and train staff accordingly.*

- **Ending Inventory** - This field contains a formula and will populate automatically based on information entered above.
 - ♦ *The distiller is responsible for conducting an actual physical inventory of bottles on the sales floor at the end of the month to ensure agreement with the ending inventory on the distillery worksheet. If the results of the physical inventory (number of actual bottles on hand) do not agree to the worksheet, the distiller must conduct an investigation to determine the cause. If adjustments are necessary, they must explain what occurred to necessitate the adjustments.*
- **Max Ending Inventory** - This field contains a formula and will populate automatically based on information entered above. ABC limits the amount of inventory that may be held as distillery store inventory to 125% of the reporting month's sales. If your calculated ending inventory exceeds the calculated max ending inventory, you will receive an error message directing you to reduce "moved to sales floor" quantities until the ending inventory no longer exceeds the max ending inventory.
 - ♦ *The max ending inventory amount can be exceeded, but not by more than one case. If there is a reason, such as an upcoming event, that additional inventory in excess of a case over max ending inventory needs to be staged, please include a comment in the note box.*
 - ♦ *If it is necessary to adjust the quantity of bottle inventory added to the sales floor on the worksheet, these bottles must also be physically moved from the distillery store inventory/sales floor back into the bonded area.*

2. Distillery Worksheet - Net Payment Method

SALES

- **Bottle Price to Customer** - The Retail price for sales to customers as seen in MIPS. Verify that this price is correct, especially if you had a sale in the month you are reporting.
- **Qty: Sales Subject to Local Tax Rate** - Input the number of bottles sold during the month at your local tax rate
- **Qty: Sales Subject to Alternate Tax Rate** - Input the number of bottles sold at an alternate tax rate (as specified on your sheet). All alternate tax sales must be explained in the Notes section (i.e., what event you attended and how many bottles sold).
 - ♦ *Note: Distillers who attend events must send in their approval letters with their monthly reports.*
- **Qty: Sales Subject to Historic Triangle Tax Rate** - Input the number of bottles sold in the Historic Triangle area at the 7% tax rate (Sales made in York City County, James City County, and Williamsburg). Distilleries in Historic Triangle will show this rate as their 'local' tax rate.
- **Total Taxable Sales** - This is a calculated field that sums the total amount of taxable sales.
- **Sales Tax** - This is a calculated field that sums the amount of sales tax payable.
- **Qty: Purchased for Tasting Room** - Input the number of bottles purchased for use in tasting room during the month. All tasting room bottles must be bought at retail price, tax-exempt, before use.
- **Qty: Sales to Mixed Bev. Licensees** - Input sales made to mixed beverage licensees. Distillers must also fill out the Licensee order detail sheet (Tab 3) if there are licensee sales.
- **Qty: Other Tax Exempt Sales (Please Explain)** - Input any sales made to other tax exempt entities such as nonprofits, universities, or foreign diplomats. List their name in the Notes section.
- **Total Untaxed Sales** - This is a calculated field that sums the amount of sales not subject to sales tax.
- **Total Bottles Sold** - This is a calculated field that sums all bottles, taxed and non-taxed, that were sold.
- **Total Retail Sales Amount, Incl Tax** - This is a calculated field that sums the total amount a distiller owes ABC based on sales reported.

COST OF GOODS SOLD

- **Price Per Bottle** - This is the wholesale price ABC agrees to pay the distiller for product.
- **Bottles Per Case** - This is the number of bottles per case upon which Case Handling Fee is based.

- Qty Sold - This is a calculated field that reflects the total bottles based on entries into the SALES Qty fields above.
- Cost of Goods Sold - This is a calculated field that reflects the wholesale cost of bottles sold.

OTHER FIELDS

- Case Handling Fee - This is a calculated field. Because case handling fees are part of the "markup" calculation, distillers are refunded \$2 per case quantity sold. This amount is rounded *down* to the nearest case quantity.
- Commission - This is a calculated field. Distillers earn the General Assembly set rate of total pre-tax sales.
- Notes - This is a comment section where distillers can convey comments and questions about this month's reporting.

INVENTORY

- Beginning Inventory – Enter the number of bottles that were in the distillery store inventory on the first of the month. This number should always be the same as the ending inventory on the previous month's worksheet.
- Adjustments +/- – Generally, there will not be an entry made to this line. However, if there are adjustments to be entered due to a broken bottle or incorrect sale, they MUST be accompanied by an explanation in the note box at the bottom of the sheet.
- Quantity Sold - This field contains a formula and will populate automatically based on information entered above.
- Added to Sales Floor – Enter the number of bottles of inventory physically removed from the bonded area and added to the distillery store inventory during the month.
 - ♦ *Most inventory errors stem from not keeping track of inventory movement during the month. It is important to develop a solid tracking method that works for you, and train staff accordingly.*
- Ending Inventory - This field contains a formula and will populate automatically based on information entered above.

E. Moving Inventory from the Bonded Area to the Distillery Store Sales Floor (Staging)

1. Traditional Method

According to federal law, the distiller must physically move liquor inventory from the bonded area into the distillery store sales area prior to making any sales in the store or using bottles for tastings. Once inventory is moved out of bond and into the store, it is considered to be ABC inventory and must be treated as such.

- Inventory moved from bond and into the store must be reported to ABC at the end of each month on the Distillery Worksheet. The distiller may move inventory from bond to the store as many times throughout the month as is necessary to properly stock and operate the store, with the following limitation:
 - ♦ The distiller's ending inventory should not exceed 125% of that month's sales.

Example:

In June, distillery store 1616 sold 100 bottles of product X. Store 1616's ending inventory should not exceed 125 bottles (100 x 1.25). The distiller may move less than max inventory to the sales floor or no additional inventory to the sales floor, but should not move an amount that would exceed max ending inventory unless the distiller provides a valid reason in the notes section of the distillery worksheet (e.g., preparing for an upcoming event).

- ABC reimburses the distiller a case-handling fee of \$2 per full case of product moved into store inventory each month. The distiller may move product in less than case quantities, but will only be reimbursed the handling fee for full case quantities. In instances where product reported is moved in less than case quantities, ABC will round down to the nearest case when calculating the case-handling fee.

Example 1:

Distiller moves 24 bottles from bond to store (ABC) inventory throughout the month and reports the 24 bottles as moved into inventory on the Distiller Worksheet at month end. Each case contains 12 bottles per case (BPC). ABC will reimburse the distiller \$4:

$$24 \text{ bottles} / 12 \text{ BPC} = 2 \text{ cases}$$

$$2 \text{ cases} \times \$2 = \$4$$

Example 2:

Distiller moves 30 bottles from bond to store (ABC) inventory throughout the month and reports the 30 bottles as moved into inventory on the Distiller Worksheet at month end. Each case contains 12 BPC. ABC will still reimburse the distiller \$4:

$$30 \text{ bottles} / 12 \text{ BPC} = 2.5 \text{ cases, rounded down to } 2$$

$$2 \text{ cases} \times \$2 = \$4$$

2. Net Payment Method

Federal law requires distillers to physically move liquor inventory from the bonded area into the distillery store sales area prior to making any sales in the store or using bottles for tastings. However, under the Net Payment Plan, the distiller is no longer required to report this "staged" inventory added to the sales floor during the month to ABC on the "Inventory" portion of the distillery worksheet. The inventory moved out of bond and into the store will now be reported in a separate section entitled "Bailment Inventory" at the bottom of the worksheet.

F. Inventory

1. Traditional Method

Distillery store operators are required to take monthly physical inventories on the last day of each month. Inventory in the distillery store is ABC owned inventory and requires verification of ending and beginning inventory amounts reported to ABC on the Distillery Worksheet.

The distillery worksheet uses a formula to calculate your ending inventory:

$$\text{Beginning Inventory} + \text{Added to Sales Floor} - \text{Sales} + / - \text{Adjustments} = \text{Ending Inventory}$$

Beginning inventory is always the prior month's ending inventory (ending inventory on the last day of the month = beginning inventory on the first day of the new month). Added to sales floor represents the amount removed from bond and onto the distillery store sales floor during the month. Careful records must be kept of the amounts removed from bond and placed in the store for sale throughout the month. The number of bottles moved represents the amount (plus case handling fee and commission) for which Virginia ABC will pay the distiller. Any discrepancy in the amount reported as moved to sales floor or ending inventory will result in a delay of payment from ABC to the distiller.

Prior to completing and submitting the monthly Distillery Worksheet on the 1st of each month, the distillery store operator must physically count and verify store inventory on hand. Any discrepancies from the calculated amount on the Distillery Worksheet must be investigated and explained.

Possible causes for variances are:

- Internal or external theft
- Damages
- Returns
- Incorrect reporting of number of bottles added to sales floor

Virginia ABC's Internal Audit will request documentation of month end physical inventories as well as documentation for monthly amounts added to sales floor when conducting periodic internal audits of the distillery store premises.

2. Net Payment Method

The distiller is still required to keep track of their inventory movement and to take period physical inventories of their product. Although ABC is no longer paying the distiller for inventory added to the sales floor each month, it will still need to be reported on the distiller's worksheet in the "Inventory" section. Internal Audit will utilize this worksheet during the distillery store audit; it will be used to verify your physical inventory for internal control purposes. See section G - Internal Audit below.

G. Internal Audit

Virginia ABC Internal Audit will conduct audits of the distillery store premises and records on a periodic basis, at least annually, or more frequently as deemed necessary. Internal Audit will provide 48 hours' notice prior to the visit via email, phone, or both. Internal Audit will do an inventory count of ABC store inventory as well as review the following documentation:

- Retail sales records from your point of sale system (POS)
- Monthly physical inventory counts
- Monthly moved to sales floor records of inventory moved from TTB to the store inventory
- Records of sales to licensees
- Purchases by the distillery store for tastings
- Training certificates of completion for MART/RSVP
- TTB records

Please retain the above documentation for audit purposes for one year and have the documentation ready and accessible for the scheduled audit. Depending on the size and volume of the store, the audit will take from 2-4 hours. Internal Audit will make every attempt to arrive at the distillery store and complete the audit prior to the distillery opening. A distillery store representative shall be available during the audit to answer questions and assist with the inventory count for the duration of the audit.

H. Point of Sale (POS) System Requirements

The distiller's POS system must have the following capabilities:

- Accepts credit cards
- Records all bottle sales by product and quantity, and identifies the sale by type (retail, licensee and other tax exempt)
- Generates sales reports containing sufficient information to enable auditors to verify reported sales numbers by product and type of sale

(Code of Virginia § 4.1-204)

I. MIPS, Price Changes and Discounts

Virginia ABC's Management of Inventory and Product Sales Systems (MIPS) can be accessed through ABC's website at <https://www.abc.virginia.gov/licenses/spirits-industry-resources>. Click the MIPS access tile on the bottom right side of the page. Distillers may also download a PDF of the MIPS User's Manual from this tile. For assistance with MIPS, please contact distillerygroup@abc.virginia.gov. For more immediate assistance, contact ABC Product Specialist **Robin Fox at 804-213-4524**.

As previously noted, there are three product categories in MIPS:

- STD (Standard) - Listed products that have gone through the listing process
- SOC (Special Order Catalog) - Products that are listed in the ABC Special Order Catalog
- SONC (Special Order Non-Catalog) - Products that have not been listed in the catalog, but can be ordered

STD and SOC products are subject to a quarterly price change limitation where prices may only be adjusted once per quarter. SONC (often distillery only) product prices may be changed upon request, but not more than monthly.

Distillers wishing to change the price of their products must first request a price change in MIPS.

- *Price changes can only take effect on the **1st of the month**. Any price change requested will take effect on the first of the month following the request and must last the duration of that month.*

Please send all price change requests via email to maria.jeter@virginiaabc.com for STD product changes and robin.fox@virginiaabc.com for SOC/SONC product changes. Please always copy in distillerygroup@abc.virginia.gov when requesting these changes. This will ensure that price change requests are processed in a timely manner. Please also allow adequate time for ABC to process the price change. **Requests must be made no later than the 15th of the month prior** to the start of the change. Price change requests received after the 15th will not be processed in time for the price change to take effect on the 1st of the next month but, instead, will take effect on the 1st of the 2nd month following the request.

Virginia ABC authorizes discounts from time to time, such as Black Friday. Virginia ABC will determine these discounts and communicate them to distillers in advance of the discount opportunity. Any questions regarding discounts should be directed to Virginia ABC's Marketing Division (marketing@abc.virginia.gov).

J. Listed Products (STD) Warehouse and Payment Information

For information concerning listed products in our ABC warehouse such as logistical information in getting the product to the warehouse and for warehouse inventory questions, please contact warehouse manager **Bryan Vaughan at (804) 213-4525** or bryan.vaughan@virginiaabc.com. For information concerning payments for products moved from the ABC warehouse to ABC stores, please contact **Accounts Payable at accounts.payable@abc.virginia.gov**.

TASTINGS

Distillery licensees who are authorized to operate an ABC store on the distillery premises may conduct tasting events where samples of spirits may be given or sold to patrons. Distillery licensees may also offer samples of wine, beer or cider to patrons during tasting events, provided the wine, beer or cider products be manufactured within the same licensed premises or on contiguous premises of the distillery licensee that is also licensed as a winery or brewery. (Code of Virginia §4.1-119.G)

Prior to opening a bottle of a distillery product for use in a tasting, it must first be purchased by the distiller for use in the tasting. The tasting bottle must be purchased through the distiller's POS system. The bottle is purchased as a tax-exempt sale and listed on the "quantity purchased for tasting room" line on the Distillery Store Worksheet. The distiller may charge for participation in tastings. However, if the distiller does charge retail customers for tastings, the distiller is required to collect retail sales and use tax at the time of the tasting sale. (Code of Virginia § 4.1-204)

Sample Sizes and Limits

Distilleries solely manufacturing distilled spirits are limited to a total of four (4) samples containing a combined maximum of 3 ounces per customer per day.

For distilleries with more than one manufacturing privilege (ability to manufacture on the licensed or contiguous premise beer, cider and/or wine): Total samples of beer, wine, cider and distilled spirits may not exceed four samples to any one person per day. However, no more than 3 ounces of distilled spirits may be given in that total of four samples. Legal requirements for sample tastings:

Beer, Wine and Cider

- No single sample shall exceed 4 ounces of beer
- No single sample shall exceed 2 ounces of wine or cider
- No more than four samples to any person per day

Distilled Spirits

- One-half (1/2) ounce of spirits, unless served as a mixed beverage (see definition)
- If served as a mixed beverage, a single sample may contain up to 1 ½ ounces of spirits
- A method must be used to track the consumption of each consumer
- No more than four samples totaling not more than 3 ounces to any person per day

Mixed Beverage Samples

- May contain spirits or vermouth not manufactured on the licensed premises or on contiguous premises of the licensed distillery, provided that:
 - ♦ 75% of the alcohol used in such samples is manufactured on the licensed premise or on contiguous premises of the licensed distillery.
 - ♦ No more than 10 varieties of spirits or vermouth not manufactured on the licensed premises or on contiguous premises of the licenses distillery may be kept on the premises.
 - ♦ Any spirits or vermouth not manufactured on the licensed or contiguous premises shall be purchased tax exempt from Virginia ABC.

Example 1:

A distillery may give a 1.5-ounce cocktail and another 1.5-ounce cocktail to a patron and would not be able to give that patron any more spirits for the day. However, if a distillery also has another manufacturing privilege on site, they still have the ability to offer two more samples of either beer, cider or wine.

Example 2:

A distillery could offer up to four 0.5-ounce samples of spirits to a patron for a day, which would only be a total of 2 ounces. However, they would have reached the allotment of samples that could be given for the day.

Individuals intoxicated or under the age of 21 are not permitted to purchase, consume or possess alcoholic beverages. Distillery licensees and their employees are legally responsible for ensuring that all individuals sampling or purchasing alcoholic beverages are 21 years or older and are not intoxicated.

The tasting room will employ a system of ensuring that customers are only permitted to participate in one tasting event per day. This could be accomplished with tickets that are purchased in advance, a cash register receipt or any other means that enable the distillery store to track patrons that receive tastings each day whether purchased or given.

Distillery store employees must ensure that the consumer finishes the sample and/or discards the cup and any remaining sample before leaving the sampling area. Consumers are not to carry samples around the distillery store or remove them from the store premises.

(Code of Virginia § 4.1-119)

Marketing to Restaurants

In order to market your products to mixed beverage licensees, you, your employees, or your representatives are required to obtain a Mixed Beverage Solicitors Salesman permit. The form with instructions can be found and downloaded at <https://www.abc.virginia.gov/library/licenses/pdfs/solictorsalesman.pdf>.

Distillery licensees and their employees may conduct tastings (sampling) of their products with consumers in mixed beverage restaurants provided:

- The products to be sampled are sold by the establishment.
- The products being sampled are served to the consumer by employees of the restaurant.
- No more than 1.5 ounces of spirits products are provided to any one consumer and each sample may not contain more than 0.5 ounces of spirits
- The products being offered as tastings are purchased from the restaurant and the distillery licensee or their employees must be present during the tasting.
- The distillery may not spend more than \$100 (exclusive of tax and gratuities) at any one establishment during any 24-hour period. Gratuities may not exceed 20% of the cost of alcoholic beverages.
- The distillery licensee keeps complete records of each tasting, which shall include the date and place of each tasting and amount spent.

Distillers may engage the services of a third-party representative to conduct tastings if the representative has obtained a Solicitor Tasting permit. The form for this permit can be found and downloaded at <https://www.abc.virginia.gov/library/licenses/pdfs/solicitortasting.pdf>.

Distillers consigning inventory to employees to direct sell to restaurants must ensure inventory control of the products consigned to their sales force. Distillers shall develop a tracking system or inventory control sheets so that total inventory, both on premises and with their sales people, can be accounted for at any given time. While on site conducting inventory, ABC Internal Audit will ask for a listing of all consigned inventory and sales records for any sales of consigned inventory. They will then reconcile that to the consigned inventory on hand reported by each of the employees responsible for consigned inventory.

Distillery Store Sales to Mixed Beverage Retail Licensees

Distillery stores may sell their products to mixed beverage retail licensees provided the following guidelines and procedures are followed:

- The mixed beverage licensee is responsible for providing the distillery store with a copy of the mixed beverage license that includes the licensee number and any other information needed to verify the validity of the license. The distiller can verify that the license is valid by entering the license number on ABC's website: <https://www.abc.virginia.gov/licenses/licensee-search-staging>. If there is any question regarding the validity of a mixed beverage retail license, please contact your enforcement agent prior to making any sales. ABC Internal Audit will verify that all licensees purchasing from the distillers hold active, valid ABC licenses at the time of their visit.
- Sale of miniatures (50mls) is prohibited to mixed beverage licensees except for motels, hotels, common carriers and golf courses as associated with a resort complex.
- Mixed beverage licensee customers may not purchase value added product packages for use in their place of business. Value added products are items of value that are included in a unique packaging of a regularly listed product. Common examples of value added products are glassware, flasks, T-shirts, jiggers, mixers, etc.
- Mixed beverage licensees may purchase co-pack items as long as no additional item of value is contained in the co-pack. Co-packs are two bottles of distilled spirits that are offered at a reduced price when purchased as one sales unit. The price of the combined items must exceed the regular listed price of the more expensive item in the co-pack. All items contained in a co-pack must be regularly listed items and the co-pack must be listed and approved for sale by Virginia ABC with a unique MIPS product code.
- Licensee orders may be picked up by individuals under 21 years of age if they are in pursuance of duties as an employee of a mixed beverage licensee.
- A representative of the licensee must sign the purchase order at the time of pickup.
- Virginia ABC special agents are to be allowed unrestricted access to stores for the purpose of examining the licensee files.
- Retail mixed beverage licensees do not pay sales tax on purchases made in Virginia ABC stores.

ASSEMBLING THE ORDER

- All merchandise sold to mixed beverage licensee customers must have a Monarch Marking machine label affixed to the **front** of each item indicating the mixed beverage retail license number, store number and order number using a four-digit order number. The order numbers must be maintained by the distillery store and consecutive for the store. The distillery store is responsible for acquiring Monarch Marking machines (or a similar device) and labels.

Example stamp for store 032, first mixed beverage licensee sale, sold to licensee #12345:

0320001
12345

Example stamp for store 032, second mixed beverage licensee sale, sold to licensee #54321:

0320002
54321

It is not required that a mixed beverage licensee label be affixed to each individual container of 50 milliliter merchandise sold to a licensee, but a label must be affixed to the case or bag that contains the merchandise.

- All value added items (add-ons) must be removed from the merchandise sold to mixed beverage licensees **prior to sale.**

WHEN THE ORDER IS PICKED UP BY THE LICENSEE AGENT:

- Print two copies of the completed Virginia ABC licensee order form. All information must be complete and accurate.
- Have the licensee agent sign the completed licensee order form in the space opposite “received by” on both copies.
- Store personnel will fill out the transportation section on both copies of the form when the licensee agent has accepted the merchandise.
- Retain one copy of the licensee order form for store records. The second is to be issued to the licensee.
- Completed licensee order forms must be maintained by the distillery store and available for audit for a period of no less than two years.

METHODS OF PAYMENT

- Cash
- Mixed beverage licensee business checks (Virginia ABC distillery stores are responsible for collection of any funds not received for merchandise due to returned checks. If the returned check cannot be satisfied prior to making the deposit for that sales period, the distiller is responsible for depositing the difference).
- Certified personal checks or cashier’s checks
- Credit or Mastercard/Visa debit card

REPORTING

- Sales to mixed beverage licensees must be reported under the appropriate section of the monthly sales reporting.
- The distillery store must also fill out the detail log of sales to mixed beverage licensees and submit monthly when such sales have occurred. The totals listed on this log must match the monthly sales report.

Remote Sales at Approved Events

Distilleries may sell their distilled spirits products directly to consumers at special events in the commonwealth provided the following conditions are observed:

- The distillery must have an approved distillery store agreement on file and be in good standing with Virginia ABC.
- The event where the remote ABC store privilege is to occur must be at a site of an event licensed by Virginia ABC and conducted for the purpose of featuring or educating the consuming public about spirits products. A banquet mixed beverage special event license or a manufacturer's distilled spirits event license for that particular event must be on file prior to approval.
- A manufacturer distillery may obtain a manufacturers event license, which allows a manufacturer of distilled spirits, whether licensed in the commonwealth or not, to obtain a banquet license for a special event upon application to ABC, provided that such event is at a place approved by ABC and conducted for the purposes of featuring and educating the consuming public about the manufacturer's spirits products. Such manufacturer shall be limited to no more than **eight banquet licenses for such special events per year**. Where the event occurs on no more than three consecutive days, a manufacturer need only obtain one such license for the event. Such banquet license shall authorize the manufacturer to sell or give samples of spirits to any person to whom alcoholic beverages may be lawfully sold in designated areas at the special event, provided that no single sample shall exceed 0.5 ounces per spirits product offered, unless served as a mixed beverage, in which case a single sample may contain up to 1.5 ounces of spirits, and no more than 3 ounces of spirits may be offered to any patron. Such samples may be served as part of a mixed beverage.
(Code of Virginia § 4.1-215 and § 4.1-210.A-4)
- The distiller must complete a distillery remote request and receive approval prior to the remote sale of distilled spirits. Request for remote ABC store privilege made to ABC must be made through ABC's website. Requests submitted less than seven working days in advance may not be processed and approved prior to the event date. Distillery remote request: <https://www.abc.virginia.gov/licenses/spirits-industry-resources/distillery-remote-request>.
- **The distiller is required to submit their event approval letter with their distillery worksheet for the month the event sales are reported.**
- The distiller must keep separate sales records of what is sold in their distillery store and each off-premise event they attend. These are to be transmitted to Virginia ABC upon request.
- The distiller is responsible for collecting and remitting sales taxes at the correct rate for the locality in which the sale took place. Sales assessed a tax rate that differs from that of the physical distillery store must be reported separately to Virginia ABC on the monthly distiller's report. Tax rates can be found at: <https://tax.virginia.gov/retail-sales-and-use-tax>.
- Spirits purchased at any special event associated with the remote store privilege shall be for off-premise consumption only.
- Sales to mixed beverage licensees at remote sales locations are permitted provided all procedures in the previous section regarding sales to mixed beverage licensees are followed.
- A distillery that is hosting an event where a third-party has obtained a mixed beverage special event license for the purpose of featuring and educating the consuming public about spirits products, and who has ceased operation of their Virginia ABC store for a licensed event taking place within the area of the Virginia ABC store, could not also qualify for the privilege of a remote location to sell spirits at retail in the same store area. However, that distillery may obtain a remote license to sell at retail at other events provided their Virginia ABC

store operation had ceased. This would include the ability to operate a remote location on the same addressed property of the event taking place in the Virginia ABC store area. The remote location cannot be inside the physical store area as the sales operations in the designated store area must cease and may not resume until one hour after the event. *This provision only applies to events taking place within the established Virginia ABC store area.*

■ For example:

- ♦ If you, the distiller, allow someone else (a third-party with a mixed beverage special event license) to host an event within the area of your distillery designated as your ABC store (meaning you rent your space as a banquet space), you:
 - ❖ Must cease selling spirits in your ABC store until one hour after the licensed third-party event has ended.
 - ❖ Are **not** eligible to also obtain an event license yourself and sell in the same ABC store designated space as the third party hosting their event (you cannot both be there).
 - ❖ **Can** obtain a remote license to hold an event on your premises provided you are not inside the physical store area. If your premises are large enough, you could be within a different area of your property, outside, etc., just not inside the store area next to the third-party vendor.



Correspondence and Contact Information

General questions to ABC and monthly reporting submissions:

distillerygroup@virginiaabc.com

*The distillery team prefers that distillers copy the distillery group email above in any correspondence you have with someone at ABC so that they can stay informed.

Most updates and questions you receive will come from the following employees who are also a part of the distillery email group.

Distillery Coordinator

Paul Van Lenten

(804) 213-4412

Cell: (804) 629-3668

paul.vanlenten@virginiaabc.com

Distillery Accountant

Erin Mitchell

(804) 977-7452

erin.mitchell@virginiaabc.com

For inquiries regarding employee training and alcohol education information:

Robert Jackson — *ABC Education Coordinator*

(804) 213- 4571

Robert.Jackson@virginiaabc.com

Information on ABC educational programs - Responsible Seller's & Servers (RSVP): Virginia's Program and Managers' Alcohol Responsibility Training MART) can be found at:

<https://www.abc.virginia.gov/licenses/training>

Price changes, new products, MIPS requests:

Robin Fox

(804) 213-4524

Robin.fox@virginiaabc.com

For inquiries regarding license compliance and distillery operations,

please contact your assigned compliance special agent. Contact information for members of our compliance unit and the localities they serve is located at:

<https://www.abc.virginia.gov/enforcement/bureau-of-law-enforcement/compliance-unit>

If you are unable to locate your assigned compliance agent:

Marc Haalman — *ABC Compliance Special Agent in Charge*

(804) 213-4626/4632

Marc.Haalman@virginiaabc.com

For information regarding products listed for sale in ABC stores, bailment and marketing with ABC:

Maria Jeter — *Marketing Specialist*

(804) 213-4523

Maria.Jeter@virginiaabc.com or
marketing@virginiaabc.com

For inquiries regarding distillery store audits:

Ghia Smith — *Internal Audit Manager*

(804) 213-4459

Ghia.Smith@abc.virginia.gov

OR

Nannette Williams — *Internal Audit Director*

(804) 204-2316

Nannette.Williams@virginiaabc.com

For inquiries regarding warehouse drop-off and warehouse inventory:

Bryan Vaughan-Warehouse Manager
(804) 213-4525
bryan.vaughan@virginiaabc.com

For inquiries regarding payment for bottles shipped from the ABC warehouse to the ABC stores:

Accounts Payable
Accounts.payable@virginiaabc.com

ACH deposit:

Christina B. Wilhelm
Assistant Cash and Banking Manager
Virginia Department of the Treasury
(804) 225-2647
FAX: (804) 225-3478
christina.wilhelm@trs.virginia.gov

DOA EDI payment information

<https://www.doa.virginia.gov/forms/EDI/AgreementVendor.pdf>

Virginia Department of Accounts
EDI Unit
PO Box 1971
Richmond, VA 23218-1971
edi@doa.virginia.gov